

**U.S. BANKRUPTCY COURT  
WESTERN DISTRICT OF WISCONSIN**

**Honorable Rachel M. Blise**

**June 8, 2023**

**Court Proceeding Memo**

**1-22-11558-rmb**     **Jennifer McKinney and Israel R. McKinney**     Chapter 13  
Trustee: Mark Harrington

**Appearances:**     Greg P. Pittman, Attorney for Debtors  
Theresa M. Anzivino, Attorney for IRS  
Leslie Brodhead Griffith, Attorney for Chapter 13 Trustee

**Matter:**     Preliminary hearing on Confirmation of Amended Chapter 13 Plan (Doc # 126)  
-Obj IRS (Doc # 131)

**Court Minutes:** Counsel for the IRS reported that the parties are negotiating a resolution to the objection. The Court also discussed with the parties the issue whether the IRS secured debt could be amortized over more than 60 months and referred the parties to its decision in *In re Peterson*, No. 22-11787, ECF 34 (Bankr. W.D. Wis. June 8, 2023). The Court also suggested that the parties review *In re Pierrotti*, 645 F.3d 277 (5th Cir. 2011), which involved amortization of a secured IRS claim. The Court adjourned the hearing until July 6, 2023 at 1 p.m.

**OUTCOME:**

☐ Granted     ☐ Denied     ☐ Approved     ☐ Allowed     ☐ Disallowed  
☐ In Part     ☐ Sustained     ☐ Overruled     ☐ Settled     ☐ Withdrawn  
☐ Other:

☐ Debtor shall do the following by: \_\_\_\_\_ or the case will be dismissed  
☐ bring current     ☐ provide info to TR     ☐ amend plan     ☐ other:

☐ Plan confirmed:     ☐ Ch. 13 TR     ☐ Ch. 12 Atty.     ☐ Ch. 11 Atty     to submit proposed order

**SCHEDULE:**

☒ Adjourned to: **July 6, 2023** at **1:00 p.m.**  
 Location: ☒ Telephone     ☐ Madison     ☐ Eau Claire     ☐ Other: \_\_\_\_\_  
☐ Final/Evidentiary Hearing. Parties agree that \_\_\_\_\_ [hours/days] will be sufficient to hear the matter.  
☐ Issue standard pre-hearing order \_\_\_\_\_ [Yes/No]     ☐ Other: \_\_\_\_\_

☐ Briefing Schedule Set:  
☐ Taken under advisement     ☐ Other:

☐ Other Schedule:

**ORDER:**

☐ For the reasons stated from the bench  
☐ Separate order to be entered by the Court  
☐ Order to be submitted by: \_\_\_\_\_  
☐ Order to be signed at docket no. \_\_\_\_\_

☒ ECF  
☐ cc: parties in interest  
☐ cc: parties appearing